

## Kevin Mcculloch

---

**From:** Rosenthal, Edward  
**Sent:** Thursday, March 5, 2015 11:42 AM  
**To:** 'Kevin Mcculloch'; Dan Nelson  
**Cc:** Kadyshевич, Anna  
**Subject:** Warren v. Wiley

Kevin

Unfortunately, we have not been able to settle this case. There are several significant open issues, including the scope of the release, the sell-off of inventory, the timing of payment, and your deletion of critical merger clause language. Accordingly, Wiley hereby withdraws its offer to settle the case in the manner set forth in the draft agreement sent to you on February 24, 2014.

We still are willing to discuss a resolution, but will need to resolve all of the open issues, including those set forth above. If Mr. Warren would like us to make a proposal to settle the case with a limited release, we will make a proposal, but it will be at a much lower number than we have been discussing.

Ned

**Edward H. Rosenthal** | Frankfurt Kurnit Klein & Selz PC  
488 Madison Avenue | New York, New York 10022  
t: 212.826.5524 | f: 347.438.2114 | [erosenthal@fkks.com](mailto:erosenthal@fkks.com)

*Frankfurt Kurnit Klein & Selz Disclaimer*

*This e-mail message, including any attachments hereto, is not intended or written to be used, and cannot be used, by a taxpayer to (i) avoid tax penalties, or (ii) promote, market or recommend a transaction or matter to another person. It is intended solely for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. Any use, disclosure, copying or distribution of this e-mail message or the attached files by anyone other than the intended recipient is strictly prohibited. If you have received this e-mail message in error, please notify the sender by reply e-mail or collect call to (212) 980-0120 and delete this e-mail message and attached files from your system. Thank you.*